

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 190 Section 190.155 Procedure to Obtain Letter Ruling Documenting Exemption</b>
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**TITLE 86: REVENUE**

**PART 190  
AUTOMOBILE RENTING USE TAX**

**Section 190.155 Procedure to Obtain Letter Ruling Documenting Exemption**

If the rentee is exempted from Automobile Renting Use Tax liability with respect to a particular transaction (as would be the case, for example, where the rentee is a church, charity, school or governmental body), the rentee may present pertinent facts to the Department and secure from the Department an exemption ruling documenting the exempt status of the rentee or of the particular rental transaction.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)